

SENATE TA 5
 Exhibit No. 5
 Date 19 JAN 07
 Bill No. SB 275

Potential Tourist Tax Net Revenue 2004
 (\$ million)

Taxed Sales	Nonresident %	Option 1	Option 2	Option 3	Option 4	Option 5
Food in Restaurants	30%	\$674.478	\$674.478	\$674.478	\$674.478	\$674.478
Drinks	30%	\$217.547	\$217.547	\$217.547	\$217.547	\$217.547
Lodging	76%	\$337.764	\$337.764	\$337.764	\$337.764	\$337.764
Rental Cars	70%	\$70.857	\$70.857	\$70.857	\$70.857	\$70.857
Carry-Out, Deli and Bakery	30%		\$355.278	\$355.278	\$355.278	\$355.278
Rental of Recreational Equipment	39%			\$6.182	\$6.182	\$6.182
Guided Recreation and Sightseeing	80%			\$74.255	\$74.255	\$74.255
Admissions	24%			\$44.278	\$44.278	\$44.278
Camp Tuition	76%			\$18.841	\$18.841	\$18.841
Recreation Fees	75%			\$49.943	\$49.943	\$49.943
Sporting Goods Sales	10%					\$276.078
Total Taxable Sales		\$1,300.647	\$1,655.925	\$1,780.640	\$1,849.424	\$2,125.502
% to Nonresidents*		44%	41%	42%	44%	39%
Vendors		14,000	14,000	14,000	21,000	26,000
Tax @ 4%						
- Non-Compliance (5%)		\$52.026	\$66.237	\$71.226	\$73.977	\$85.020
- 5% Vendor Allowance		-\$2.601	-\$3.312	-\$3.561	-\$3.699	-\$4.251
- DOR Administration Cost		-\$2.601	-\$3.312	-\$3.561	-\$3.699	-\$4.251
- DOR computer system		-\$0.993	-\$0.993	-\$0.993	-\$1.296	-\$1.518
		-\$0.650	-\$0.650	-\$0.650	-\$0.650	-\$0.650
Net Revenue Available for Tax Shift		\$45.180	\$57.970	\$62.460	\$64.633	\$74.350
Tax @ 3%						
- Non-Compliance (5%)		\$39.019	\$49.678	\$53.419	\$55.483	\$63.765
- 5% Vendor Allowance		-\$1.951	-\$2.484	-\$2.671	-\$2.774	-\$3.188
- DOR Administration Cost		-\$1.951	-\$2.484	-\$2.671	-\$2.774	-\$3.188
- DOR computer system		-\$0.993	-\$0.993	-\$0.993	-\$1.296	-\$1.518
		-\$0.650	-\$0.650	-\$0.650	-\$0.650	-\$0.650
Net Revenue Available for Tax Shift		\$33.474	\$43.067	\$46.434	\$47.988	\$55.221

* Based on comparison of nonresident spending estimated by ITRR and Census Bureau estimates of total spending.

SENATE TAXATION
 EXHIBIT NO. 5
 DATE 1-19-07
 BILL NO. SB-275